

RCW 84.48.120 Extension of state taxes. It shall be the duty of the assessor of each county, when the assessor shall have received from the state department of revenue the assessed valuation of the property of railroad and other companies assessed by the department of revenue and apportioned to the county, and placed the same on the tax rolls, and received the report of the department of revenue of the amount of taxes levied for state purposes, to compute the required percent on the assessed value of property in the county, and such state taxes shall be extended on the tax rolls. The rates so computed shall not be such as to raise a surplus of more than five percent over the total amount required by the department of revenue. Any surplus raised shall be remitted to the state in accordance with RCW 84.56.280. [1994 c 301 § 45; 1994 c 124 § 33; 1987 c 168 § 2; 1979 ex.s. c 86 § 5; 1975 1st ex.s. c 278 § 206; 1961 c 15 § 84.48.120. Prior: 1939 c 206 § 37; 1925 ex.s. c 130 § 72; RRS § 11224; prior: 1890 p 544 § 38.]

Reviser's note: This section was amended by 1994 c 124 § 33 and by 1994 c 301 § 45, each without reference to the other. Both amendments are incorporated in the publication of this section pursuant to RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Severability—1979 ex.s. c 86: See note following RCW 13.24.040.

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.